

**591—14.9(455G) Permanent closure expenses.** Only expenses incurred for permanent closure activities occurring after January 1, 2004, and not later than December 31, 2005, are eligible for reimbursement. Only expenses for activities reasonable and necessary to permanently close the aboveground petroleum storage tank site are eligible for reimbursement. Postclosure costs associated with activities to improve the aboveground petroleum storage tank site are not eligible for reimbursement. Reasonable and necessary activities eligible for reimbursement include, but are not limited to, the following:

1. Removal of the tank and tank piping system.
2. Removal of tank support and confinement systems.
3. Removal of security systems.
4. Disposal of waste petroleum and other waste material, including concrete.